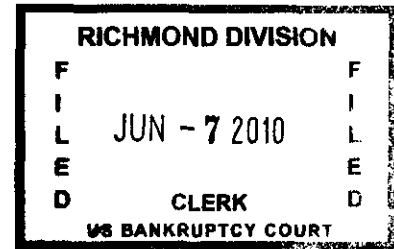


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6 **Attorneys for the City of Avondale, Arizona**

8 IN THE UNITED STATES BANKRUPTCY COURT
9 FOR THE EASTERN DISTRICT OF VIRGINIA
10 RICHMOND DIVISION

10 In re:

11 CIRCUIT CITY STORES, INC.,
12 et al.,

13 Debtor.

Case No. 08-35653 (KRH)

(Chapter 11)

Jointly Administered

14 RESPONSE IN OPPOSITION TO DEBTOR'S SEVENTY-SIXTH OMNIBUS
15 OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN MISCLASSIFIED
16 ADMINISTRATIVE EXPENSE CLAIMS) AND REQUEST FOR HEARING

16 The City of Avondale, Arizona ("Avondale"), a
17 creditor and party-in-interest, files its response in
18 opposition to Debtor's Seventy-Sixth Omnibus Objection To
19 Claims (Disallowance Of Certain Misclassified Administrative
20 Expense Claims) (the "Omnibus Objection") and respectfully
21 requests that the Court deny Debtors' Omnibus Objection and the
22 relief sought therein as it relates only to Avondale. This
23 Response is supported by the attached Memorandum, the
24 previously filed Application for Allowance and Payment of
25 Chapter 11 Administrative Expense Claim (the "Application")
26 together with all other relevant matters of record.

MEMORANDUM

Debtors' Omnibus Objection contends that the claim of Avondale is nothing more than a pre-petition claim, that Avondale failed to file its claim by the general bar date and Avondale's claim is therefore untimely. An objective review of the relevant facts and dates clearly reveals otherwise.

The Application filed by Avondale sought the allowance and payment of a Chapter 11 administrative expense claim in the amount of \$7,097.62. The administrative expense claim was for the post-petition period of November 20, 2008 through May 20, 2009. The claim of Avondale is for delinquent post-petition sales and use taxes and related charges incurred by Debtors.

The claim was based on a post-petition tax return filed by Debtors, which tax return was not received and posted by Avondale until December 30, 2008. Prior to the receipt of the tax return filed by Debtors, there was no tax liability. Debtors made only a partial payment of the acknowledged tax liability and failed to pay the remaining amount of \$6,964.14. Significantly, the unpaid tax amount is not in dispute, is based upon Debtor's own information and documentation and is acknowledged within the tax return filed by Debtors tax manager. Given that the tax return was not filed by Debtors and received by Avondale until after the petition date (December 30, 2008), no tax liability existed prior to that date. Accordingly, the claim asserted by Avondale is not a

1 pre-petition claim and does not need to be reclassified as such
2 as urged by Debtors. Avondale's claim was properly filed as an
3 administrative expense claim in the first instance.

4 The name, address, telephone number and facsimile
5 number of the individual at Avondale with authority to
6 reconcile, settle or otherwise resolve the Omnibus Objection
7 is:

8 Teresa B. Hunsaker
9 Privilege Tax Auditor
10 11465 W. Civic Center Drive, Suite 250
11 Avondale, Arizona 85323
12 Telephone: (623) 333-2014
13 Facsimile: (623) 333-0200

14 CONCLUSION

15 For all the foregoing reasons, Avondale respectfully
16 urges this Court to deny the Omnibus Objection and the relief
17 sought therein as it relates only to Avondale and grant such
18 other and further relief as is appropriate.

19 Respectfully submitted this 3rd day of June, 2010.

20 GUST ROSENFELD P.L.C.

21 By Sean P. O'Brien
22 Séan P. O'Brien
23 Attorneys for City of
24 Avondale
25
26

1 ORIGINAL of the foregoing
2 mailed via FedEx Priority
3 Overnight for filing this 3rd
4 day of June, 2010 to:

5 United States Bankruptcy Court
6 Eastern District of Virginia
7 701 East Broad Street
8 Richmond, Virginia 23219

9 COPIES of the foregoing mailed
10 via FedEx Priority Overnight
11 this 3rd day of June, 2010 to:

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Board Certified - Business Bankruptcy Law
American Board of Certification

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June 3, 2010

Via Fed Ex 7936-0394-3606

Clerk of the Court
U.S. Bankruptcy Court
701 East Broad Street
Richmond, VA 23219-1888

Re: In re Circuit City Stores, Inc.
Case No. 08-35653 (Chapter 11)

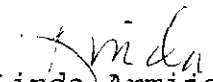
Dear Sir/Madam:

Enclosed is the original Response in Opposition to Debtor's Seventy-Sixth Omnibus Objection To Claims (Disallowance Of Certain Misclassified Administrative Expense Claims) with copy to be filed in the above captioned matter.

Please return a conformed copy in the service envelope provided of the Response.

If you have any questions regarding the above, please contact me at 602-257-7409.

Very truly yours,


Linda Armijo
Assistant to
Séan P. O'Brien
For the Firm

SPO/lla
Enclosures